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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/054,086	01/22/2002	John R. Grabski II	15154/04320	3649
24024	7590	05/04/2006	EXAMINER	
CALFEE HALTER & GRISWOLD, LLP 800 SUPERIOR AVENUE SUITE 1400 CLEVELAND, OH 44114				ERB, NATHAN
		ART UNIT		PAPER NUMBER
				3639

DATE MAILED: 05/04/2006

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary	Application No.	Applicant(s)
	10/054,086	GRABSKI, JOHN R.
	Examiner	Art Unit
	Nathan Erb	3639

– The MAILING DATE of this communication appears on the cover sheet with the correspondence address –

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on ____.
- 2a) This action is **FINAL**. 2b) This action is non-final.
- 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) Claim(s) 1-25 is/are pending in the application.
 - 4a) Of the above claim(s) ____ is/are withdrawn from consideration.
- 5) Claim(s) ____ is/are allowed.
- 6) Claim(s) 1-25 is/are rejected.
- 7) Claim(s) 23 is/are objected to.
- 8) Claim(s) ____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on ____ is/are: a) accepted or b) objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) All b) Some * c) None of:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. ____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|---|--|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413)
Paper No(s)/Mail Date. ____ . |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date ____ . | 6) <input type="checkbox"/> Other: ____ . |

DETAILED ACTION

Response to Arguments

1. The text of those sections of Title 35, U.S. Code not included in this action can be found in a prior Office action.
2. Receipt of applicant's response to the first Office action was received on March 23, 2006, and is hereby acknowledged.
3. Regarding applicant's arguments in response to the 35 USC § 103 rejections, the rejections have been modified to take into account the claim amendments received on March 23, 2006. Please refer to the section for claim rejections under 35 USC § 103 below for further details.

Specification

4. In response to applicant's amendment of the specification received on March 23, 2006, the objection to the specification from the previous Office action has been withdrawn.

Claim Objections

5. In response to applicant's amendment of the claims received on March 23, 2006, the objection to claim 11 from the previous Office action has been withdrawn.
6. Claim 23 is objected to because of the following informalities: Please replace the phrase "value added feature" in the third line of the claim with --value-added feature--. Appropriate correction is required.

Claim Rejections - 35 USC § 101

7. In response to applicant's amendment of the claims received on March 23, 2006, the rejection of claims 12-18 under 35 U.S.C. 101 from the previous Office action has been withdrawn.

Claim Rejections - 35 USC § 103

8. Claim 1 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony, Robert N., Reece, James S., and Hertenstein, Julie H., Accounting: Text and Cases, 9th Edition, Richard D. Irwin, Chicago, 1995, in view of Avery, Susan, "MRO Purchasing Plays Role in Reshaping the Distribution Channel," Purchasing, May 20, 1999, p. 108, in further view of Ellram, Lisa, "Total Cost of Ownership: Elements and Implementation," International Journal of Purchasing and Materials Management, Fall 1993, pp. 3-11. Referring to pp. 612 to 616 of Anthony et al., Anthony et al. discusses a process of allocating overhead costs to products that pass through production cost centers. The first step listed in this process is to allocate the overhead costs among various cost centers, which in Anthony et al. are various departments in the organization. The allocation of business expenditures among departments is the function of the allocation logic in claim 1. In order for the Anthony et al. to allocate overhead costs among the departments, Anthony et al. had to define (that is, identify) those departments, which is the function of the department logic in claim 1. Referring to pp. 531-532, Anthony et al. discloses a formula for allocating cost to individual items, stating: "The average cost per unit is simply total cost divided by volume." By volume, Anthony et al. is referring to the number of units of product produced. Allocating costs to individual items processed in departments is the function of the cost logic in claim 1. Since producing products is one way in which products may be

processed by a department, Anthony et al. discloses the function of the cost logic in claim 1. It is implied by Anthony et al. that in order to calculate average cost per unit in the above formula, it is necessary to obtain the number of items processed (which is the same as produced in Anthony et al.'s case). That is the function of the item logic in claim 1. Therefore, Anthony et al. discloses the function of the item logic in claim 1. Regarding the use of the term "logic" and the definition in the specification that the word "logic" includes hardware and/or software, refer to pp. 115-118 of Anthony et al., which discloses that computer systems may be used to perform accounting functions. Therefore, the use of a computer system to perform the functions of the logics in claim 1 is disclosed by Anthony et al. While Anthony et al. discloses in some form all of the above elements of claim 1, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

Anthony et al. fails to disclose wherein the item is supplied with a value-added feature. Avery discloses wherein the item is supplied with a value-added feature (section A; the value-added feature is the ability to pay for the item with electronic funds transfer). It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to modify the invention of Anthony et al. such that the item is supplied with a value-added feature, as disclosed by Avery. Avery provides motivation in that the very definition of a value-added service is that it adds value to a product or service, so that is the motivation for having a value-added feature and is implicitly disclosed by section A of Avery.

Anthony et al. and Avery fail to disclose whereby determining the transaction cost of the item accounts for supplier-related costs. Ellram discloses whereby determining the transaction cost of the item accounts for supplier-related costs (p.4, section A; p.7, section B; p. 10, section C). It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to modify the invention of Anthony et al. as modified above in this rejection such that determining the transaction cost of the item accounts for supplier-related costs, as disclosed by Ellram. Motivation is provided by Ellram in that determining cost in such a way can be used to select suppliers (p. 10, section C).

9. Claim 2 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 2 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 2 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 2 adds the limitation of time period logic to define a time period for determining the transaction costs of each of the items. Anthony et al. discusses the importance of specifying the relevant time period for a cost analysis on p. 534. Therefore, it discloses the function of the time period logic of claim 2. In addition, Anthony et al. discloses the "logic" element of claim 2 on pp. 115-118 in the same way as it disclosed the logic elements of claim 1, described in paragraph 4 above. While Anthony et al. discloses in some form all of the additional individual elements of claim 2, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various

disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

10. Claim 3 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 3 depends on claim 2, and Anthony et al., Avery, and Ellram render claim 2 obvious as described in paragraph 8 above. Therefore, those elements of claim 3 which were part of claim 2 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 3 adds the limitation of an interface so that a user can enter various input data for the system. Anthony et al. discloses an interface like that on p. 116. For example, Anthony et al. states: "In some computer systems data are entered by a data-entry clerk (using a keyboard) who copies them from a paper record such as a sales order or purchase order." While Anthony et al. discloses in some form all of the additional individual elements of claim 3, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

11. Claim 4 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 4 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 4 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 4 adds the limitation of expenditure logic to

obtain one or more of the business expenditures. Anthony et al. discloses an accounting computer system that uses a more general form of logic on p. 116, where it states: "In other systems the computer accepts input data from equipment located at the point of origin." Such a computer system must have logic for obtaining data from other equipment. Even though Anthony et al. does not explicitly mention that system being used to obtain business expenditure data, that would be an obvious possibility for an accounting computer system. While Anthony et al. discloses in some form all of the additional individual elements of claim 4, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

12. Claim 5 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 5 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 5 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 5 adds the limitation of the department logic comprising logic for defining a physical space measurement associated with each of the one or more departments. Anthony et al. discloses a method for allocating overhead costs to various costs centers (for which Anthony et al. uses different organizational departments as an example). On pp. 612-613, Anthony et al. states: "For example, the costs of lighting and heating the production facilities and the rent on these facilities are assigned to the various cost centers based

on the proportion of the facilities' total square footage occupied by each cost center. That is, a cost center occupying 10 percent of the total space will be allocated 10 percent of these occupancy costs." In order to allocate costs based on departmental size, it is implied that one must first identify the physical size of each department. Therefore, Anthony et al. discloses the additional limitation of claim 5. While Anthony et al. discloses in some form all of the additional individual elements of claim 5, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

13. Claim 6 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 6 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 6 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 6 adds the limitation of the allocation logic comprising logic to define the allocation of business expenditures to each of the departments based on at least one of a predetermined monetary amount and a proportion of the business expenditures. Anthony et al. discloses both of these methods of allocation in its example of allocating overhead costs to cost centers (departments in Anthony et al.'s example). On p. 612, Anthony et al. states: "First, any cost item that can be uniquely associated with a cost center is directly charged to that center. For example, supervision costs are directly assigned to the

specific cost centers in which the supervisors work.” Therefore, Anthony et al. discloses the idea of allocating a set monetary amount (for example, the supervision cost of a particular department’s supervisor) to a department. On p. 613, Anthony et al. states: “Similarly, the cost of the plant nurse’s office is allocated to the five cost centers based on their proportionate headcount.” Therefore, Anthony et al. discloses the concept of allocating business expenditures based on proportions. While Anthony et al. discloses in some form all of the additional individual elements of claim 6, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant’s endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

14. Claim 7 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 7 depends on claim 5, and Anthony et al., Avery, and Ellram render claim 5 obvious as described in paragraph 11 above. Therefore, those elements of claim 7 which were part of claim 5 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 7 adds the limitation of the allocation logic comprising logic to define the allocation of business expenditures to each of the departments based on at least one of a physical space measurement of each department, a predetermined monetary amount, and a proportion of the business expenditures. Two of those methods of allocation, predetermined monetary amount and proportion of business expenditures, represented the limitation added to claim 1 by claim 6. Those methods of allocation were rendered obvious

by Anthony et al. in the way described in paragraph 12 above. Referring to the other method of allocation, on pp. 612-613, Anthony et al. states: "For example, the costs of lighting and heating the production facilities and the rent on these facilities are assigned to the various cost centers based on the proportion of the facilities' total square footage occupied by each cost center. That is, a cost center occupying 10 percent of the total space will be allocated 10 percent of these occupancy costs." Therefore, the allocation of business expenditures based on physical space occupied is also disclosed by Anthony et al.. While Anthony et al. discloses in some form all of the additional individual elements of claim 7, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

15. Claim 8 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 8 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 8 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 8 adds the limitation of cost logic which calculates cost per item per department by summing all business expenditures allocated to a department and dividing the total by the number of items. Referring to pp. 531-532, Anthony et al. discloses a formula for allocating cost to individual items, stating: "The average cost per unit is simply total cost divided by volume." By volume, Anthony et al. is referring to the number of

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units of product produced. Since producing products is one way in which products may be processed by a department, Anthony et al. is disclosing claim 8's additional limitation of calculating cost of an item to a department processing it by summing to find a total cost and dividing that total cost by the number of items processed. While Anthony et al. discloses in some form all of the additional individual elements of claim 8, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

16. Claim 9 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 9 depends on claim 8, and Anthony et al., Avery, and Ellram render claim 8 obvious as described in paragraph 14 above. Therefore, those elements of claim 9 which were part of claim 8 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 9 adds the limitation of cost logic which also calculates cost of an item to a business by adding the individual costs of the item for each department. Refer to the table at the bottom of p. 616 of Anthony et al. The example which the table represents is for a job cost system. The table shows that the overhead cost of the job for three divisions of the organization were first each individually calculated. Then the total overhead cost of the job to the business was calculated by summing the divisional overhead costs. Anthony et al. discloses that divisional costs for a unit of production can be added across the divisions in an organization to calculate a corresponding total cost of that unit of production

to the organization as a whole. Thus, claim 9's additional limitation would be obvious in view of Anthony et al. While Anthony et al. renders each additional individual element of claim 9 obvious as described above, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department and cost per item for the business from accounting data.

17. Claim 10 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. Claim 10 depends on claim 1, and Anthony et al., Avery, and Ellram render claim 1 obvious as described in paragraph 7 above. Therefore, those elements of claim 10 which were part of claim 1 are rendered obvious by Anthony et al., Avery, and Ellram. In addition to those elements, claim 10 adds the limitation of the apparatus of claim 1 being in the form of computer software. On p. 117 of Anthony et al., in the context of discussing accounting computer systems, Anthony et al. states: "Hundreds of software programs are available. Some provide a complete set of modules for a small enterprise for a few hundred dollars; for a larger company the cost may be several thousand dollars. Some programs are designed for a specific industry (for example, time-intensive professional service businesses such as law, accounting, and architectural firms). These software programs can handle quantitative nonmonetary data as well as monetary data. Manual accounting systems, by contrast, are limited primarily to monetary data." Thus, Anthony et al. discloses that accounting computer systems can take the form of software. While Anthony et al. discloses in some form all of the additional

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individual elements of claim 10, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

18. Claim 11 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. This claim is simply claim 1 without the item logic element, without any mention of the word "logic," and with some of the remaining elements expressed in terms of "means for" language instead of logics for performing various functions. The means for defining the departments, the means for defining allocation of business expenditures, and the means for determining the transaction costs are all disclosed by Anthony et al. in the same ways as given in paragraph 7 for department logic's function, allocation logic's function, and cost logic's function, respectively. While Anthony et al. discloses in some form some of the individual elements of claim 11, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data. For the remaining elements of claim 11, see paragraph 7; the rationale for the rejection for those elements are the same as in that paragraph.

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19. Claim 12 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to claim 1, except that it is in the form of a method claim, there is no mention of logic or computers, it adds the “outputting the transaction cost” step, and it lacks the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation. For all of the limitations claim 12 shares with claim 1, the rationales for those limitations for this rejection are the same as for those limitations in paragraph 7 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant’s invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

20. Claim 13 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al in view of Avery. The coverage of this claim is virtually identical to claim 2, except that it is in the form of a method claim, there is no mention of logic or computers, it adds the “outputting the transaction cost” step, and it lacks the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation. For all of the limitations claim 13 shares with claim 2, the rationales for those limitations for this rejection are the same as for those limitations in paragraph 8 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant’s invention to

combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

21. Claim 14 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. Claim 14 depends on claim 13, and Anthony et al. and Avery render claim 13 obvious as described in paragraph 19 above. Therefore, those elements of claim 14 which were part of claim 13 are rendered obvious by Anthony et al and Avery. In addition to those elements, claim 14 adds the step of obtaining business expenditures in the time period for cost evaluation. This step was already implied by the prior art used to reject claim 12, on which this claim is indirectly dependent. That prior art (pp. 612-614 of Anthony et al.) described allocating overhead costs to various cost centers (departments in the example), which made obvious claim 12's step of allocating business expenditures to defined departments. Naturally, costs cannot be allocated unless such data is first obtained. Thus, obtaining cost data was an implied step in Anthony et al.'s description of allocating overhead costs to departments. Therefore, Anthony et al. renders claim 14's limitation of obtaining business expenditures in the time period for cost evaluation obvious. (That the business expenditures obtained would be for the time period of cost evaluation is an obvious extension of claim 13's defining a time period of cost evaluation, which of course was explained to be obvious in paragraph 19 above.) While Anthony et al. renders each additional individual element of claim 14 obvious, as described above, it does not specifically disclose all of those elements in combination with the other elements from Anthony et al. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is,

business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

22. Claim 15 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to claim 6, except that it is in the form of a method claim, there is no mention of logic or computers, it adds the “outputting the transaction cost” step, and it lacks the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation. For all of the limitations claim 15 shares with claim 6, the rationales for those limitations for this rejection are the same as for those limitations in paragraph 12 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant’s invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

23. Claim 16 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to that of claim 7, except that it is in the form of a method claim, there is no mention of logic or computers, it adds the “outputting the transaction cost” step, and it lacks the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation. For all of the limitations claim 16 shares with claim 7, the rationales for those limitations for this rejection are the same as for those

limitations in paragraph 13 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

24. Claim 17 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to claim 8, except that it is in the form of a method claim, there is no mention of logic or computers, it adds the "outputting the transaction cost" step, and it lacks the "whereby determining the transaction cost of the item accounts for supplier-related costs" limitation. For all of the limitations claim 17 shares with claim 8, the rationales for those limitations for this rejection are the same as for those limitations in paragraph 14 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

25. Claim 18 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to claim 9, except that it is in the

form of a method claim, there is no mention of logic or computers, it adds the “outputting the transaction cost” step, and it lacks the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation. For all of the limitations claim 18 shares with claim 9, the rationales for those limitations for this rejection are the same as for those limitations in paragraph 15 above. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant’s invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

26. Claim 19 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. The coverage of this claim is virtually identical to claim 11, except that claim 19 takes the system of claim 11 and embodies it in the form of software, leaves out the “whereby determining the transaction cost of the item accounts for supplier-related costs” limitation, and adds the “output the transaction cost” limitation. Therefore, all of the elements of claim 19, except for the software element and the “output the transaction cost” limitation, are obvious in view of Anthony et al. for the same reasons given in paragraph 17 for claim 11. Regarding the additional software element of claim 19, on p. 117 of Anthony et al., in the context of discussing accounting computer systems, Anthony et al. states: “Hundreds of software programs are available. Some provide a complete set of modules for a small enterprise for a few hundred dollars; for a larger company the cost may be several thousand dollars. Some programs are

designed for a specific industry (for example, time-intensive professional service businesses such as law, accounting, and architectural firms). These software programs can handle quantitative nonmonetary data as well as monetary data. Manual accounting systems, by contrast, are limited primarily to monetary data.” Thus, Anthony et al. discloses that there are accounting computer systems that can take the form of software. While Anthony et al. discloses the software element of claim 19, it does not specifically disclose that element in combination with all of the other elements of claim 19 that it discloses. Anthony et al. is analogous art because it is in the field of applicant’s endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data. Regarding outputting the transaction cost, Anthony et al. discloses outputting information (see the paragraph at the bottom of p. 116 and the top of p. 117). It would have been obvious to one of ordinary skill in the art at the time of applicant’s invention to combine the other elements disclosed by Anthony et al. with outputting information, which is also disclosed in Anthony et al. Motivation is provided by Anthony et al. in that outputting information can allow computer-based systems to prepare reports that include tables of numbers or graphs (last paragraph, p. 116).

27. Claim 20 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. This claim is identical to claim 1, with the further limitation of being able to define a department for transacting the item if the item is supplied without the value-added feature. This limitation is simply disclosed by ignoring the part of the rejection related to the Avery reference, which specified the situation in which the item is

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supplied with the value-added feature. The remaining limitations of claim 20 are incorporated into claim 1, and those limitations are disclosed for claim 20 in the same way they were disclosed for claim 1.

28. Claim 21 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. This claim is identical to claim 11, with the further limitation of being able to define a department for transacting the item if the item is supplied without the value-added feature. This limitation is simply disclosed by ignoring the part of the rejection related to the Avery reference, which specified the situation in which the item is supplied with the value-added feature. The remaining limitations of claim 21 are incorporated into claim 11, and those limitations are disclosed for claim 21 in the same way they were disclosed for claim 11.

29. Claim 22 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. This claim is identical to claim 12, with the further limitation of being able to define a department for processing the item if the item is supplied without the value-added feature. This limitation is simply disclosed by ignoring the part of the rejection related to the Avery reference, which specified the situation in which the item is supplied with the value-added feature. The remaining limitations of claim 22 are incorporated into claim 12, and those limitations are disclosed for claim 22 in the same way they were disclosed for claim 12.

30. Claim 23 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. This claim is identical to claim 19, with the further limitation of being able to define a department for processing the item if the item is supplied without the value-added feature. This limitation is simply disclosed by ignoring the part of the rejection related to the

Avery reference, which specified the situation in which the item is supplied with the value-added feature. The remaining limitations of claim 23 are incorporated into claim 19, and those limitations are disclosed for claim 23 in the same way they were disclosed for claim 19.

31. Claim 24 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery in further view of Ellram. This claim depends from claim 1, and thus this rejection incorporates all of the prior art rejection for claim 1 above. In addition, Anthony et al. fails to disclose wherein the value-added feature is one of bar-coded packaging and support for electronic payment. Avery discloses wherein the value-added feature is support for electronic payment (section A). It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to modify the invention of Anthony et al. such that the value-added feature is support for electronic payment, as disclosed by Avery. Avery provides motivation in that it describes electronic funds transfer as a value-added service, and the very definition of a value-added service is that it adds value to a product or service, so that is the motivation for having a value-added feature and is implicitly disclosed by section A of Avery.

32. Claim 25 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. in view of Avery. This claim depends from claim 12, and thus this rejection incorporates all of the prior art rejection for claim 12 above. Anthony et al. fails to disclose wherein outputting the information includes one of displaying the information, printing the information, and storing the information. However, displaying information, as via a computer monitor, was well-known in the art at the time of applicant's invention. It would have been obvious to one of ordinary skill in the art at the time of applicant's invention to modify the invention of Anthony et al. such that outputting the information includes displaying the information, as was well-known in the art at

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the time of applicant's invention. Motivation is provided in that it was well-known by a person of ordinary skill in the art at the time of applicant's invention that displaying information allows one to see the results of a computer operation.

Conclusion

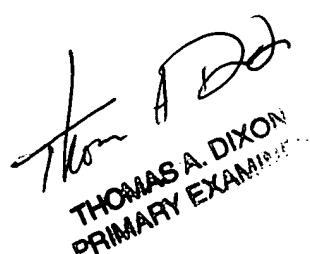
33. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Nathan Erb whose telephone number is (571) 272-7606. The examiner can normally be reached on Mondays through Fridays, 8:30 AM to 5 PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John Hayes can be reached on (571) 272-6708. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

Nathan Erb
Examiner
Art Unit 3639

nhe


THOMAS A. DIXON
PRIMARY EXAMINER